



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.
Washington, D.C. 20240

IN REPLY REFER TO:

APR 04 2007

Property: Former U.S. Post Office, 109 West Main Street, Clinton, NC

Project Number: 17767

Taxpayer's Identification Number:

Dear

My review of your appeal of the decision of Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. Thank you for meeting with me in Washington on March 14, 2007 and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the rehabilitation of the Former U.S. Post Office is consistent with the historic character of the property and the historic district in which it is located, and that the project meets the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on December 21, 2006 by Technical Preservation Services (TPS), National Park Service, is hereby reversed.

The Former U.S. Post Office, built in 1936, was certified as contributing to the Clinton Commercial Historic District on January 26, 2006. TPS determined that the completed rehabilitation of this "certified historic structure" did not meet Standards 2 and 5 of Secretary of the Interior's Standards for Rehabilitation owing to the cumulative effect of rehabilitation treatments in the primary interior spaces of the main floor, specifically the infilling of the lobby/corridor and sorting room spaces with offices, the lowering of the sorting room ceiling, and the alteration of historic finishes including the terrazzo and asphalt flooring, vault, and woodwork.

It was determined through supplemental documents consisting of a 1936 floor plan, and your statements in the Part 2 application and at the appeal meeting, that the interior of the building had been drastically altered in the mid 1960's. This would place the changes outside the 1902-1951 period of significance of the historic district. As a result of this new information, I find that the interior features and finishes altered in this recent rehabilitation were not, in fact, historic, and thus the changes made to the lobby/corridor, sorting room, and finishes, during the rehabilitation are acceptable and do not violate Standards 2 and 5. Standard 2 states, "*The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.*" Standard 5 states,

"Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a property shall be preserved."

Accordingly, the Request for Certification of Completed Work submitted for this project has been signed and is enclosed.

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Burns", with a stylized flourish at the end.

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

Enclosure

cc: SHPO- NC
IRS